

Message Text

LIMITED OFFICIAL USE

PAGE 01 SANTIA 05726 312202Z
ACTION L-03

INFO OCT-01 ARA-10 ISO-00 EB-08 CIAE-00 INR-10 NSAE-00
TRSE-00 OMB-01 /033 W
-----027076 312247Z /64
P 312118Z JUL 78
FM AMEMBASSY SANTIAGO
TO SECSTATE WASHDC PRIORITY 023

LIMITED OFFICIAL USE SANTIAGO 5726

E.O. 11652: N/A
TAGS: ETRN, CI
SUBJ: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803

1. INSTRUMENTS OF FOREIGN COMMERCE OF FOREIGN FLAG CARRIERS
ARE EXEMPT FROM CHILEAN PROPERTY AND OTHER TAXES, INCLUDING
INCOME TAXES, SINCE THEY ARE OWNED BY FOREIGN-BASED FIRMS AND
ARE CONSIDERED IN TRANSIT ONLY IN CHILE.

2. CHILE CURRENTLY HAS NO LEGAL PROVISIONS FOR IMPOSING
RETALIATORY TAXES SHOULD CHILEAN CARRIERS BE TAXED ABROAD IN SOME
MANNER OTHER THAN ACCEPTED INTERNATIONAL PRACTICE. IMPOSING TAXES
ON INSTRUMENTS OF FOREIGN COMMERCE, BASED ON RECIPROCITY,
WOULD BE A CLEAR POSSIBLILTY FOR THE GOC, HOWEVER, IF THE
CALIFORNIA TYPE PROPERTY TAX WERE TO BE APPLIED TO CHILEAN
CARRIERS.
LANDAU

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: INSTRUMENTS
Control Number: n/a
Copy: SINGLE
Draft Date: 31 jul 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978SANTIA05726
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780313-0835
Format: TEL
From: SANTIAGO
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t1978073/aaaaacfb.tel
Line Count: 43
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: e6958a6e-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 1
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 STATE 191803
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 05 may 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1914662
Secure: OPEN
Status: NATIVE
Subject: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE
TAGS: ETRN, CI
To: STATE
Type: TE
vdkgvwkey: odbc://SAS/SAS.dbo.SAS_Docs/e6958a6e-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
EO Systematic Review
20 Mar 2014
Markings: Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014